

January 2, 2008

The Honorable Denise L. Cote
United States District Court
Southern District of New York

Dear Judge Cote:

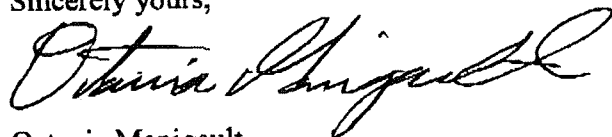
Please accept my sincerest apologies for my conduct involved in this case. There is not enough I can say to express how awful I feel for my actions. There is no excuse for my behavior. The purpose of this letter is to convey to Your Honor and the Government my sincere apologies.

I realize how wrong I was and that Aiding and Assisting the Preparation of False and Fraudulent Income Tax Returns is a very serious crime. I have accepted full responsibility for my behavior. Since I've given my life to the Lord on June 1, 2005, I have strived to live my life according to his will by being there and helping my family and other fellow brothers and sisters in Christ.

Due to this tremendous change in my life, I can promise the court that I will continue to live a crime free life. My children and others need and depend on me daily and we play a big role in each others' lives. I am extremely ashamed and remorseful for my past actions. I can understand that it may be difficult for the court to accept my apology, but I hope that this letter might give me an opportunity to help prove my remorse and to offer some amends. In 1 John 1:9 it reads "If we confess our sins, he is faithful and just to forgive us our sins, and to cleanse us from all unrighteousness." I cannot change my past, but I can change my future.

Please allow me to prove to your Honor that I can strive to do the best for myself, as well as my family.

Sincerely yours,



Octavia Manigault
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